

**ORDINANCE NO. \_\_\_\_\_ Series 2009**

**AN ORDINANCE ENACTING A NEW SECTION 20.20 OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT CODE OF ORDINANCES [LMCO] RELATING TO RECORDKEEPING AND AUDIT REQUIREMENTS APPLICABLE TO RECIPIENTS OF APPROPRIATED FUNDS.**

**Sponsored by: Councilman Jim King and  
Councilman Kelly Downard**

**NOW BE IT ORDAINED** by the Louisville/Jefferson County Metro Council  
[the “Council”] as follows:

**SECTION I:** A new LMCO Section 20.20 is hereby enacted to read as follows:

**§ 20.20. RECORDKEEPING AND AUDIT REQUIREMENTS;  
RECIPIENTS OF APPROPRIATED FUNDS**

(A) All recipients of public funds appropriated by the Council [the “recipient” or “recipients”] shall be subject to audit as to the recipients’ use of such funds. All recipients shall maintain full and complete records in accordance with generally accepted accounting practices as to each expenditure made from appropriated funds. Subject to the provisions of Subsection (B) of this § 20.20, a recipient shall immediately upon request make all records required to be maintained by this Subsection (A) available to the Metro Government Auditor or any other person designated by the Mayor or the Metro Council [the “Auditor”] at a location in Jefferson County, Kentucky

(B) All records required to be maintained by a recipient under subsection (A), above, shall be provided to an Auditor without limitation or qualification.

Such records, as so provided, together with the Auditor's report and work papers, shall be public records disclosable to any member of the public upon request.

(C) All contracts and agreements entered into by and between Metro Government and a recipient after the effective date of this ordinance shall include a provision wherein and whereby the recipient acknowledges this § 20.20 and agrees to comply with its requirements.

(D) Failure to comply with the provisions of this § 20.20 may be grounds for the Council's revocation of the appropriation to a recipient who is not in compliance.

**SECTION II: EFFECTIVE DATE** This ordinance shall take effect upon its passage and approval.

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**Kathleen J. Herron**  
**Metro Council Clerk**

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**David W. Tandy**  
**President of the Council**

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**Jerry E. Abramson**  
**Mayor**

**Approved:** \_\_\_\_\_  
**Date**

**APPROVED AS TO FORM AND LEGALITY:**

**Michael J. O'Connell**  
**Jefferson County Attorney**

**BY:** \_\_\_\_\_

Recordkeeping and Audit Requirements – Chapter 20 – 19 Aug 2009 – roc/wpo/wtw  
Recordkeeping and Audit Requirements – Chapter 20 – 2<sup>nd</sup> Draft - 20 Aug 2009 – roc/wpo/wtw  
Recordkeeping and Audit Requirements – Chapter 20 – 3rd Draft - 204Aug 2009 – roc/wpo/wtw